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August 27, 2003

MAIL STOP PATENT APPLICATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

21905 U.S. PTO
10/648366
08/27/03

Re: Application of Ryuji YAMAMOTO and Akinori SUDOH
GRAPHITE FINE CARBON FIBER, AND PRODUCTION METHOD AND
USE THEREOF
Assignee: SHOWA DENKO K.K.
Our Ref. Q71765

Dear Sir:

Attached hereto is the application identified above comprising forty-one (41) sheets of the specification, including the claims and abstract, three (3) sheets of drawings, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	<u>38</u>	-	20	=	<u>18</u>	x	\$18.00	=	<u>\$324.00</u>
Independent claims	<u>1</u>	-	3	=	<u> </u>	x	\$84.00	=	<u>\$0.00</u>
Base Fee									<u>\$750.00</u>
Multiple Dependent Claim Fee									<u>\$280.00</u>
TOTAL FILING FEE									\$1354.00
Recordation of Assignment									\$40.00
TOTAL FEE									<u>\$1394.00</u>

Checks for the statutory filing fee of \$1354.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority and benefit are claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2002-250169	August 29, 2002
U.S. Provisional	60/407,704	September 4, 2002

The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Sheldon I. Landsman
Sheldon I. Landsman
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